

CITY OF LONGMONT FINANCE DEPARTMENT

SALES AND USE TAX DIVISION

ANALYSIS OF TAXES

August 2011

SUMMARY

Total Taxes this Month:	\$	3,714,194
Compared to Last Year:		3,664,510
Percentage change:		1.4 %

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SALES AND USE TAX SUMMARY CITY OF LONGMONT

August 2011

Overview

Month of August : Total Sales and Use Tax for the month of August increased by 1.4% compared to last year. The Sales Tax component increased by 6.5% and the Use Tax component increased by 1.4%.

Year to Date: Total Sales and Use Tax through August increased by 6.6% for 2011. The Sales Tax component increased by 4.8% and the Use tax component increased by 17.1%.

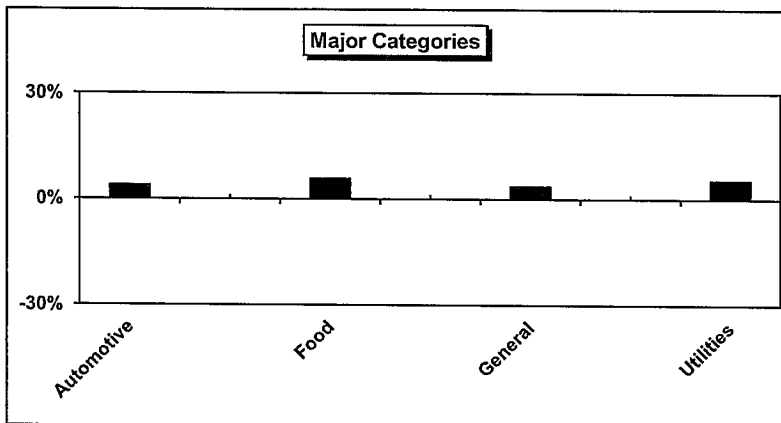
Important note in understanding year-to-year comparative basis within this report:

Pages 5 through 9 show changes from 2010 to 2011 for sales and use tax that is paid **on a current basis** from tax filers. The comparative changes for delinquencies are purposefully left blank to keep the focus upon the trends of the current filing.

Page 4 focuses upon total revenue and reports year-to-year comparisons **inclusive of delinquent payments**. While both measurements are useful, it is important to understand that the Total % Change 2010-2011 on page 4 varies from the YTD Increase/(Decrease) column for sales and use tax components on page 5 because of the inclusion/exclusion of delinquencies.

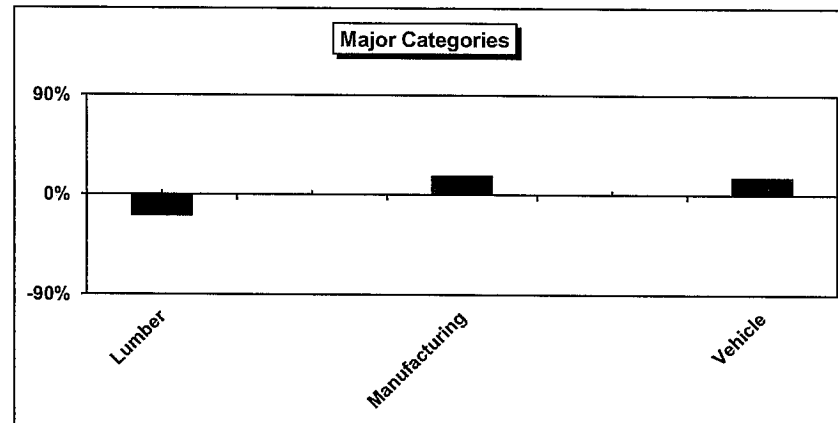
Sales Tax Activity

The *Automotive, Food, Utilities and General* categories showed increases of 3.8%, 5.8%, 5.3% and 3.6% respectively when compared to 2010.



Use Tax Activity

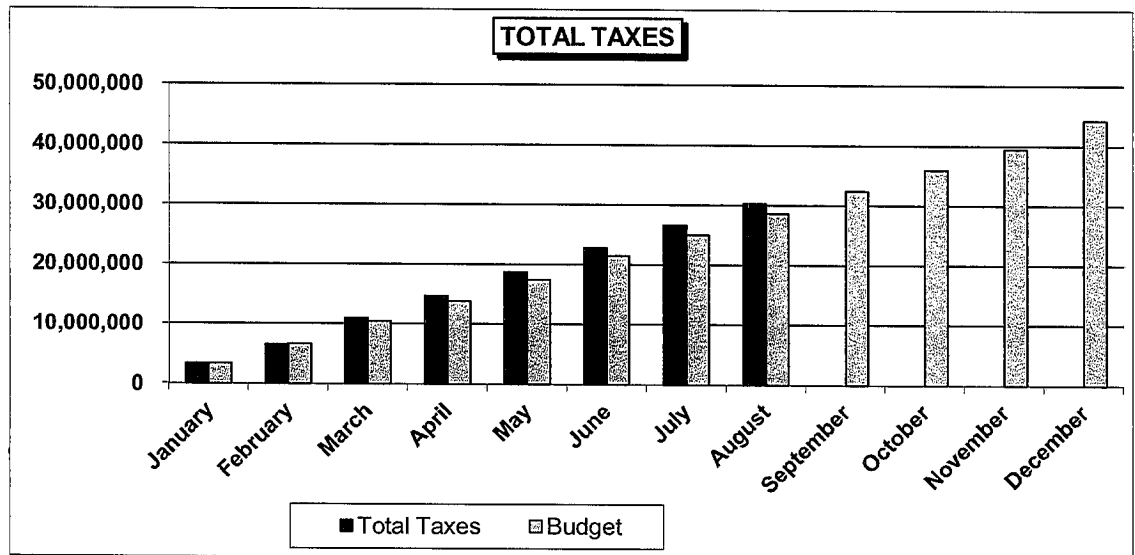
The *Manufacturing and Vehicle* categories showed increases of 16.8% and 15.4% while the Lumber category showed a decrease of 19.1% when compared to 2010.



SALES & USE TAX - BUDGET TO ACTUAL

August 2011

	Sales & Use 2011 BUDGET	Cumulative Sales & Use 2011 BUDGET	Cumulative % of 2011 Budget	Sales Tax 2011 ACTUAL	Use Tax 2011 ACTUAL	Total 2011 ACTUAL
January	3,335,166	3,335,166	7.5	2,799,957	516,559	3,316,516
February	3,297,618	6,632,783	15.0	2,845,891	433,475	3,279,366
March	3,856,024	10,488,807	23.6	3,589,821	860,927	4,450,748
April	3,398,257	13,887,064	31.3	3,155,331	554,751	3,710,082
May	3,661,262	17,548,326	39.6	3,376,363	617,721	3,994,084
June	3,992,518	21,540,844	48.6	3,503,417	619,442	4,122,858
July	3,520,429	25,061,273	56.5	3,160,798	632,810	3,793,608
August	3,626,612	28,687,885	64.7	3,202,838	511,356	3,714,194
September	3,844,610	32,532,495	73.3			-
October	3,532,352	36,064,847	81.3			-
November	3,500,216	39,565,063	89.2			-
December	4,792,808	44,357,871	100.0			-
Total	\$ 44,357,871			\$ 25,634,415	4,747,041	30,381,456



Note: Monthly budgets are based on 5 years of historical trend.

**Revenue Growth Per Fund / Current Year to Previous Year
August 2011**

	2010 YTD Sales Tax	2010 YTD Use Tax	2010 YTD Total	2011 YTD Sales Tax	2011 YTD Use Tax	2011 YTD Total	Sales Tax % Change 2010 - 2011	Use Tax % Change 2010 - 2011	Total % Change 2010 - 2011	% Change needed to reach budget
General Fund	14,931,422	175,008	15,106,430	15,654,604	45,804	15,700,408	4.8%	-73.8%	3.9%	1.18%
PIF Fund	-	2,300,357	2,300,357	-	2,853,153	2,853,153	n/a	24.0%	24.0%	-11.50%
Other Funds	9,518,783	1,578,045	11,096,828	9,979,812	1,848,085	11,827,897	4.8%	17.1%	6.6%	-0.49%
All Funds Total	24,450,205	4,053,411	28,503,616	25,634,416	4,747,042	30,381,458	4.8%	17.1%	6.6%	-0.49%
				Budgeted Increase			2.14%	-16.43%	-0.49%	

General Fund

For 2010, the City's financial policy allocated the 2% non-earmarked portion of the City's 3.275% tax to be split as 100% of the sales tax and 4.25% of the use tax to the General Fund. The 2011 allocation of use tax to the General Fund Changed to 1.58%. This is intended to limit the impact that the volatile use tax could have on the General Fund. The result after eight months is that the General Fund share of revenue from sales and use tax is up by 3.9%. The increase necessary to reach the 2011 budget is 1.18%.

Public Improvement Fund

For 2010, the City's financial policy allocated 92.93% of the 2% non-earmarked use tax to the Public Improvement Fund (PIF). In 2011 the allocation changed to 98.42%. After eight months, the PIF is up by 24.0%, which is above the 11.5% decrease needed to reach budget.

Other Funds

Includes: Streets Fund, Open Space and Public Safety Fund. Since the allocation to these funds is unchanged in 2011, they are presented here as a combined total. The growth comparison for these funds will reflect a true overall sales and use tax growth since the overall tax rate for each fund is comparable in the year to year comparison. If these funds have decreases in excess of 0.49% they will not meet budget, however they currently show an increase of 6.6%.

SALES AND USE TAX**August****2011****5****ACCOUNT GROUPS****August
2011****August
2010****INC
(DEC)****YTD
2011****YTD
2010****INC
(DEC)****GRAND TOTALS**

Active Accounts	8,062	7,798	264	8,062	7,798	264
Net Taxable Sales	98,195,215	96,282,286	2.0 %	788,138,142	751,894,233	4.8 %
Net Sales Tax	3,174,895	2,981,663	6.5 %	25,320,084	23,989,841	5.5 %
Delinquent Sales Tax	23,231	136,736	-	274,337	374,332	-
Use Tax	511,356	504,367	1.4 %	4,718,794	4,019,158	17.4 %
Delinquent Use Tax	0	5,817	-	28,246	37,438	-
Other Revenue*	4,712	35,927	-	39,995	82,846	-
Total Revenue	3,714,194	3,664,510	1.4 %	30,381,456	28,503,615	6.6 %

For reader ease, only significant items are displayed as increase / decrease percentages.

* Other revenue includes: penalties, interest and net prior period adjustments less refunds.

SALES AND USE TAX

August

2011

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ACCOUNT GROUPS

01000 Apparel

	August 2011	August 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	97	99	(2)	97	99	(2)
Net Taxable Sales	1,943,224	1,939,679	0.2 %	14,419,457	14,037,070	2.7 %
Net Sales Tax	61,421	61,748	(0.5) %	465,986	451,788	3.1 %
Delinquent Sales Tax	1,744	1,302	-	2,432	4,114	-
Use Tax	156	86	81.4 %	2,512	1,138	120.7 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	203	123	-	622	738	-
Total Revenue	63,524	63,259	0.4 %	471,552	457,778	3.0 %
% of Total Revenue	1.7 %	1.7 %	0.0 %	1.6 %	1.6 %	0.0 %

02000 Automotive

Active Accounts	291	297	(6)	291	297	(6)
Net Taxable Sales	8,429,521	8,023,806	5.1 %	61,096,541	61,502,507	(0.7) %
Net Sales Tax	270,464	259,784	4.1 %	1,957,690	1,885,750	3.8 %
Delinquent Sales Tax	3,557	1,742	-	27,726	26,792	-
Use Tax	1,237	1,415	(12.6) %	17,487	10,981	59.2 %
Delinquent Use Tax	0	0	-	1,500	0	-
Other Revenue	97	0	-	2,961	2,119	-
Total Revenue	275,355	262,941	4.7 %	2,007,364	1,925,642	4.2 %
% of Total Revenue	7.4 %	7.2 %	0.2 %	6.6 %	6.8 %	(0.2) %

03000 Food

Active Accounts	426	393	33	426	393	33
Net Taxable Sales	32,815,778	31,315,286	4.8 %	253,817,235	240,424,556	5.6 %
Net Sales Tax	1,057,190	1,011,794	4.5 %	8,190,020	7,743,121	5.8 %
Delinquent Sales Tax	11,240	8,158	-	95,169	92,378	-
Use Tax	14,546	19,297	(24.6) %	75,092	109,038	(31.1) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	0	-	7,560	16,615	-
Total Revenue	1,082,977	1,039,249	4.2 %	8,367,840	7,961,152	5.1 %
% of Total Revenue	29.2 %	28.4 %	0.8 %	27.5 %	27.9 %	(0.4) %

SALES AND USE TAX

August

2011

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ACCOUNT GROUPS

04000 Home Furnishings

	August 2011	August 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	236	227	9	236	227	9
Net Taxable Sales	3,461,298	2,932,394	18.0 %	27,311,800	25,651,946	6.5 %
Net Sales Tax	109,603	93,914	16.7 %	838,768	825,539	1.6 %
Delinquent Sales Tax	2,771	1,229	-	42,264	5,889	-
Use Tax	885	950	(6.8) %	5,959	8,367	(28.8) %
Delinquent Use Tax	0	0	-	15,293	0	-
Other Revenue	1,051	545	-	7,087	2,061	-
Total Revenue	114,310	96,638	18.3 %	909,371	841,856	8.0 %
% of Total Revenue	3.1 %	2.6 %	0.5 %	3.0 %	3.0 %	0.0 %

05000 General

Active Accounts	485	473	12	485	473	12
Net Taxable Sales	19,792,995	18,958,491	4.4 %	151,409,634	147,300,767	2.8 %
Net Sales Tax	646,556	614,461	5.2 %	4,908,300	4,736,317	3.6 %
Delinquent Sales Tax	0	4,748	-	9,231	70,461	-
Use Tax	3,552	39,795	(91.1) %	22,156	75,366	(70.6) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	441	5,231	-	3,172	13,153	-
Total Revenue	650,548	664,235	(2.1) %	4,942,859	4,895,297	1.0 %
% of Total Revenue	17.5 %	18.1 %	(0.6) %	16.3 %	17.2 %	(0.9) %

06000 Lodging

Active Accounts	19	19	0	19	19	0
Net Taxable Sales	1,592,337	1,479,977	7.6 %	9,742,903	9,959,398	(2.2) %
Net Sales Tax	51,981	48,275	7.7 %	312,434	324,881	(3.8) %
Delinquent Sales Tax	0	0	-	5,334	0	-
Use Tax	724	653	10.9 %	4,148	1,942	113.6 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	560	0	-	1,003	246	-
Total Revenue	53,265	48,928	8.9 %	322,919	327,069	(1.3) %
% of Total Revenue	1.4 %	1.3 %	0.1 %	1.1 %	1.1 %	0.0 %

SALES AND USE TAX

August

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ACCOUNT GROUPS

07000 Lumber

	August 2011	August 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	2,256	2,148	108	2,256	2,148	108
Net Taxable Sales	5,886,077	8,496,131	(30.7) %	51,937,389	54,130,249	(4.1) %
Net Sales Tax	192,122	150,007	28.1 %	1,690,944	1,626,994	3.9 %
Delinquent Sales Tax	0	109,254	-	2,922	113,846	-
Use Tax	99,676	63,676	56.5 %	663,031	819,574	(19.1) %
Delinquent Use Tax	0	4,993	-	570	4,993	-
Other Revenue	73	24,066	-	1,165	26,462	-
Total Revenue	291,871	351,996	(17.1) %	2,358,632	2,591,869	(9.0) %
% of Total Revenue	7.9 %	9.6 %	(1.7) %	7.8 %	9.1 %	(1.3) %

08000 Professional

Active Accounts	1,896	1,828	68	1,896	1,828	68
Net Taxable Sales	1,354,657	1,514,546	(10.6) %	12,512,732	13,040,615	(4.0) %
Net Sales Tax	42,385	44,245	(4.2) %	383,442	399,177	(3.9) %
Delinquent Sales Tax	1,246	4,455	-	19,098	18,444	-
Use Tax	32,835	26,425	24.3 %	727,806	244,139	198.1 %
Delinquent Use Tax	0	824	-	594	11,051	-
Other Revenue	63	903	-	4,531	3,223	-
Total Revenue	76,529	76,852	(0.4) %	1,135,471	676,034	68.0 %
% of Total Revenue	2.1 %	2.1 %	0.0 %	3.7 %	2.4 %	1.3 %

09000 Public Utility

Active Accounts	287	277	10	287	277	10
Net Taxable Sales	10,700,649	10,382,044	3.1 %	97,085,706	92,368,797	5.1 %
Net Sales Tax	349,514	335,654	4.1 %	3,171,068	3,011,441	5.3 %
Delinquent Sales Tax	0	3,456	-	0	3,456	-
Use Tax	17,529	6,484	170.3 %	181,672	140,648	29.2 %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	53	3,442	-	322	3,562	-
Total Revenue	367,096	349,036	5.2 %	3,353,062	3,159,107	6.1 %
% of Total Revenue	9.9 %	9.5 %	0.4 %	11.0 %	11.1 %	(0.1) %

SALES AND USE TAX

August

2011

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ACCOUNT GROUPS

10000 Unclassified

	August 2011	August 2010	INC (DEC)	YTD 2011	YTD 2010	INC (DEC)
Active Accounts	1,753	1,714	39	1,753	1,714	39
Net Taxable Sales	10,112,114	9,087,588	11.3 %	87,838,091	77,834,409	12.9 %
Net Sales Tax	325,290	292,060	11.4 %	2,729,696	2,485,551	9.8 %
Delinquent Sales Tax	2,673	2,392	-	61,025	35,750	-
Use Tax	41,552	31,907	30.2 %	445,338	387,394	15.0 %
Delinquent Use Tax	0	0	-	0	2,152	-
Other Revenue	1,545	1,360	-	8,468	8,808	-
Total Revenue	371,060	327,719	13.2 %	3,244,527	2,919,655	11.1 %
% of Total Revenue	10.0 %	8.9 %	1.1 %	10.7 %	10.2 %	0.5 %

11200 Home Occupations

Active Accounts	102	102	0	102	102	0
Net Taxable Sales	339,400	281,165	20.7 %	3,104,825	2,716,312	14.3 %
Net Sales Tax	10,864	8,994	20.8 %	91,367	80,522	13.5 %
Delinquent Sales Tax	0	0	-	8,119	3,202	-
Use Tax	0	0	0.0 %	1	22	(95.5) %
Delinquent Use Tax	0	0	-	0	0	-
Other Revenue	0	182	-	110	2,298	-
Total Revenue	10,864	9,176	18.4 %	99,597	86,044	15.8 %
% of Total Revenue	0.3 %	0.3 %	0.0 %	0.3 %	0.3 %	0.0 %

12000 Manufacturing

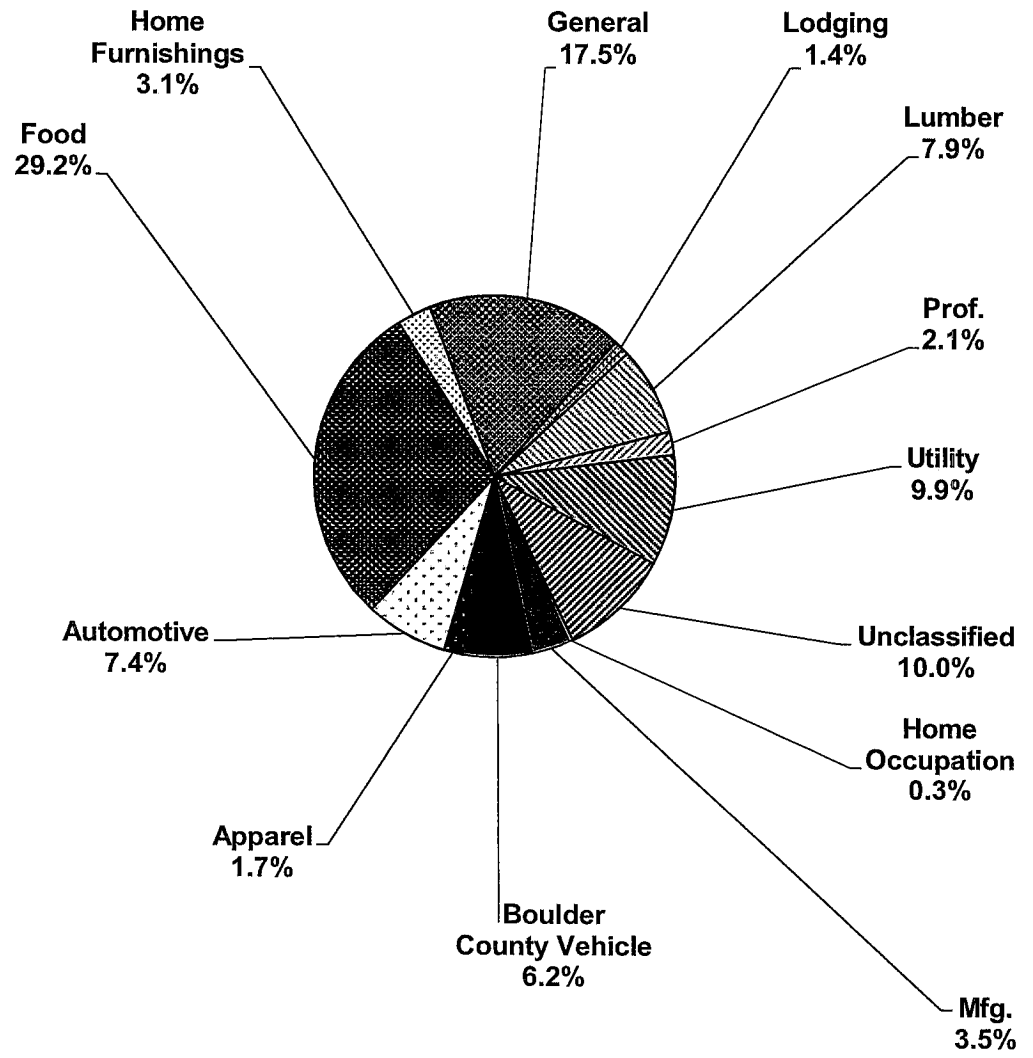
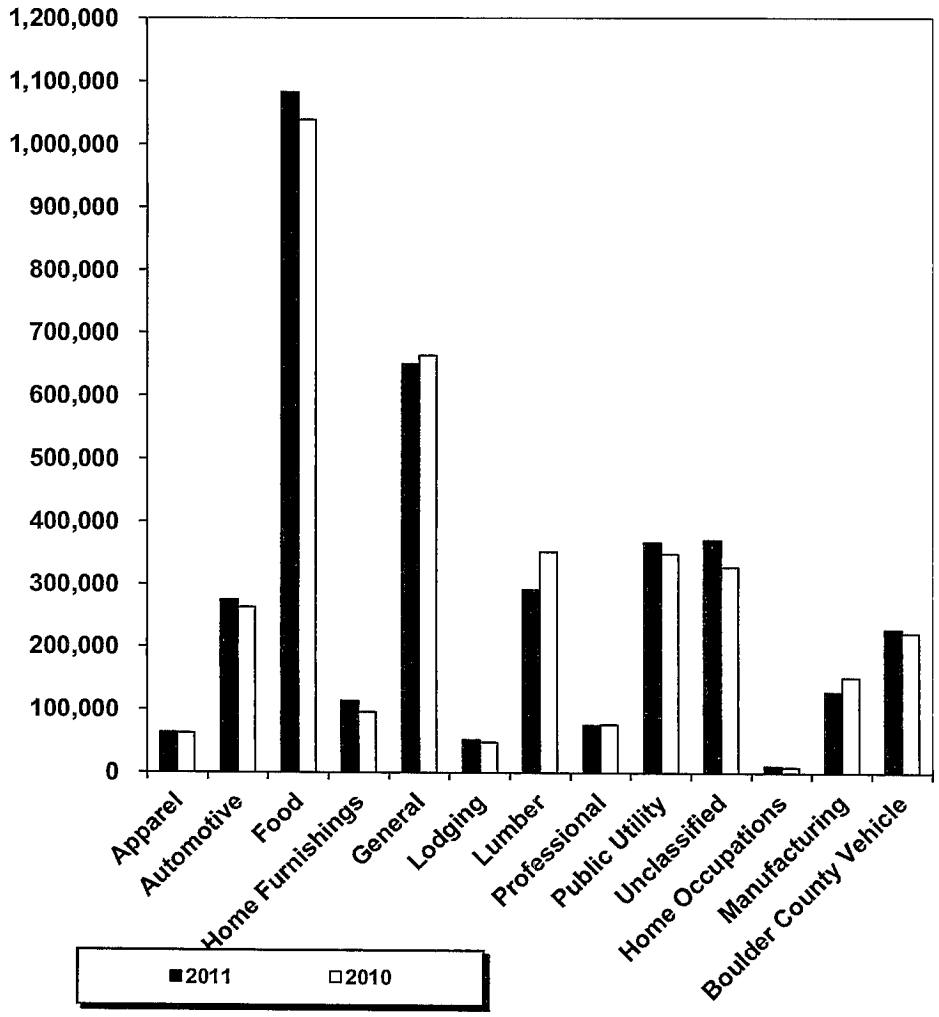
Active Accounts	213	220	(7)	213	220	(7)
Net Taxable Sales	1,767,165	1,871,179	(5.6) %	17,861,829	12,927,607	38.2 %
Net Sales Tax	57,505	60,727	(5.3) %	580,370	418,760	38.6 %
Delinquent Sales Tax	0	0	-	1,017	0	-
Use Tax	70,201	90,738	(22.6) %	987,453	845,741	16.8 %
Delinquent Use Tax	0	0	-	10,289	19,242	-
Other Revenue	626	75	-	2,994	3,561	-
Total Revenue	128,332	151,540	(15.3) %	1,582,123	1,287,304	22.9 %
% of Total Revenue	3.5 %	4.1 %	(0.6) %	5.2 %	4.5 %	0.7 %

00000 Boulder County Vehicle

Use Tax	228,463	222,941	2.5 %	1,586,139	1,374,808	15.4 %
% of Total Revenue	6.2 %	6.1 %	0.1 %	5.2 %	4.8 %	0.4 %

Net Sales & Use Tax by Industry Type

For The Month Of
August
2011



SUMMARY OF SALES & USE TAX ACTIVITY BY INDUSTRY

		August 2011						
ACCOUNT GROUP ACCOUNT #	ACTIVE ACCTS		August 2011	August 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
Apparel 01000	97	Net Taxable Sales	1,943,224	1,939,679	0.2 %	14,419,457	14,037,070	2.7 %
		Total Revenue	63,524	63,259	0.4 %	471,552	457,778	3.0 %
Automotive 02000	291	Net Taxable Sales	8,429,521	8,023,806	5.1 %	61,096,541	61,502,507	(0.7) %
		Total Revenue	275,355	262,941	4.7 %	2,007,364	1,925,642	4.2 %
Food 03000	426	Net Taxable Sales	32,815,778	31,315,286	4.8 %	253,817,235	240,424,556	5.6 %
		Total Revenue	1,082,977	1,039,249	4.2 %	8,367,840	7,961,152	5.1 %
Home Furnishings 04000	236	Net Taxable Sales	3,461,298	2,932,394	18.0 %	27,311,800	25,651,946	6.5 %
		Total Revenue	114,310	96,638	18.3 %	909,371	841,856	8.0 %
General 05000	485	Net Taxable Sales	19,792,995	18,958,491	4.4 %	151,409,634	147,300,767	2.8 %
		Total Revenue	650,548	664,235	(2.1) %	4,942,859	4,895,297	1.0 %
Lodging 06000	19	Net Taxable Sales	1,592,337	1,479,977	7.6 %	9,742,903	9,959,398	(2.2) %
		Total Revenue	53,265	48,928	8.9 %	322,919	327,069	(1.3) %
Lumber 07000	2,256	Net Taxable Sales	5,886,077	8,496,131	(30.7) %	51,937,389	54,130,249	(4.1) %
		Total Revenue	291,871	351,996	(17.1) %	2,358,632	2,591,869	(9.0) %
Professional 08000	1,896	Net Taxable Sales	1,354,657	1,514,546	(10.6) %	12,512,732	13,040,615	(4.0) %
		Total Revenue	76,529	76,852	(0.4) %	1,135,471	676,034	68.0 %
Public Utility 09000	287	Net Taxable Sales	10,700,649	10,382,044	3.1 %	97,085,706	92,368,797	5.1 %
		Total Revenue	367,096	349,036	5.2 %	3,353,062	3,159,107	6.1 %
Unclassified 10000	1,753	Net Taxable Sales	10,112,114	9,087,588	11.3 %	87,838,091	77,834,409	12.9 %
		Total Revenue	371,060	327,719	13.2 %	3,244,527	2,919,655	11.1 %
Home Occupations 11200	102	Net Taxable Sales	339,400	281,165	20.7 %	3,104,825	2,716,312	14.3 %
		Total Revenue	10,864	9,176	18.4 %	99,597	86,044	15.8 %
Manufacturing 12000	213	Net Taxable Sales	1,767,165	1,871,179	(5.6) %	17,861,829	12,927,607	38.2 %
		Total Revenue	128,332	151,540	(15.3) %	1,582,123	1,287,304	22.9 %
Boulder County Vehicle 00000	1	Net Taxable Sales	0	0	0.0 %	0	0	0.0 %
		Total Revenue	228,463	222,941	2.5 %	1,586,139	1,374,808	15.4 %
GRAND TOTALS								
	8,062	Net Taxable Sales	98,195,215	96,282,286	2.0 %	788,138,142	751,894,233	4.8 %
		Total Revenue	3,714,194	3,664,510	1.4 %	30,381,456	28,503,615	6.6 %

1000 Apparel	Clothing Stores, Shoe and Boot stores, Shoe Repair shops, and other miscellaneous items related to the clothing industry.
2000 Automotive	Accessories; such as tires, batteries, and auto parts, Aircraft sales and service, Boat sales, Car sales, Customizing, Leasing, Repair shops, and Service Stations.
3000 Food	Bakeries, Bars, Candy stores, Fruit & Vegetable stands, Grocery stores, Liquor stores, Meat cutting stores, Restaurants, and Water sold in containers.
4000 Home Furnishings	Carpets, Electrical appliance sales and repairs, Home Furnishings, Household appliances, Interior Decorators, Musical Instruments, Radios, Records, Tapes, Televisions, Upholsterers, and Repair supplies.
5000 General	Department Stores, Drug Stores, Fabrics shops, Sewing supplies, Hardware stores, Jewelry stores, Leather goods, Salvage yards, Second Hand Stores, Sporting Goods & Guns, Variety, and Specialty shops.
6000 Lodging	Hotels, Motels, and Boarding Houses that rent for a period of less than 30 days.
7000 Lumber	Building Contractors, Building hardware and machinery, Building material dealers, Electrical Equipment Suppliers, Fencing, Glass, Heating and air conditioning installers and suppliers, Painters and paint stores, Plumbers and plumbing suppliers, Tile, Wallpaper, and other Miscellaneous Building Supplies.
8000 Professional	Accountants, Advertising agencies, Attorneys, Auctioneers, Banks, Barber shops, Beauty shops, Bookkeepers, Child care, Commission dealers, Dentists, Doctors, Graphic Designs, Insurance sales, Optical sales, Photographers, Professional Sales, Realtors, Sale Barns, Training Services, and Travel agencies.
9000 Public Utility	Cable TV, Gas Companies, Electric utility suppliers, Telephones, and Telephone Systems.
10000 Unclassified Group - Retail	Agricultural Equipment, Agricultural supplies, Animal Products, Book Stores, Business Forms, Computer Equipment, Clubs, Concessionaire's, Florists, Janitorial Supplies, Lawn and garden supplies, Magazines, Machine shops, Medical Supplies, Mortuaries, Office Equipment, Pet Shops, Pool Supplies, Restaurant Equipment, Recreation Parlors, School supplies, and Vending Machines.
11000 Home Occupation	Amway, Aloe Vera, Avon, Shaklee and all other Door to Door Sales.
12000 Manufacturing	This category includes all manufacturing processes that occur in the City of Longmont.

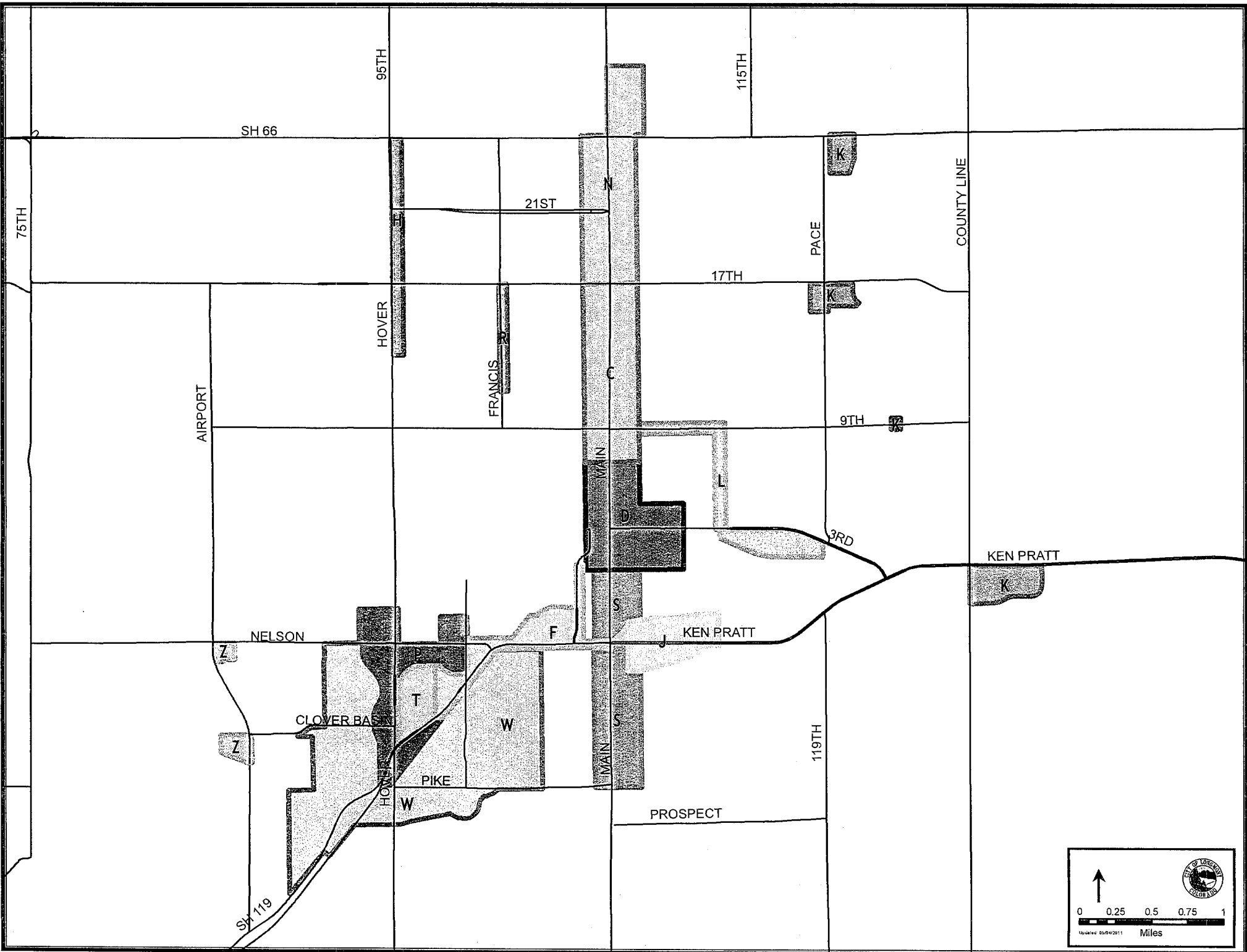
SUMMARY OF SALES & USE TAX ACTIVITY BY GEOGRAPHICAL LOCATION

13

August
2011

LOCATION		% OF TOTAL	August 2011	August 2010	INCR/ (DECR)	YTD 2011	YTD 2010	INCR/ (DECR)
NORTH MAIN	Net Taxable Sales	14.9%	14,584,412	16,439,738	(11.3) %	113,149,599	120,945,330	(6.4) %
	Total Revenue	12.9%	479,940	551,352	(13.0) %	3,727,866	3,995,538	(6.7) %
CENTRAL MAIN	Net Taxable Sales	2.6%	2,565,902	2,697,487	(4.9) %	19,711,398	19,293,324	2.2 %
	Total Revenue	2.3%	83,948	87,758	(4.3) %	643,070	628,264	2.4 %
DOWNTOWN	Net Taxable Sales	3.6%	3,496,411	2,988,233	17.0 %	26,111,783	22,423,510	16.4 %
	Total Revenue	3.1%	116,514	97,794	19.1 %	856,046	735,992	16.3 %
SOUTH MAIN	Net Taxable Sales	3.0%	2,935,530	2,476,926	18.5 %	22,020,310	19,953,954	10.4 %
	Total Revenue	2.6%	97,256	79,535	22.3 %	723,624	641,290	12.8 %
KEN PRATT BOULEVARD	Net Taxable Sales	7.9%	7,791,750	7,538,851	3.4 %	59,034,724	57,409,631	2.8 %
	Total Revenue	6.9%	257,358	247,493	4.0 %	1,965,538	1,904,313	3.2 %
TWIN PEAKS MALL	Net Taxable Sales	2.4%	2,318,577	2,560,641	(9.5) %	20,518,105	21,657,522	(5.3) %
	Total Revenue	2.1%	78,363	86,379	(9.3) %	696,242	721,421	(3.5) %
TW PKS SQ EXTENDED	Net Taxable Sales	18.8%	18,474,116	22,080,381	(16.3) %	146,603,442	156,594,209	(6.4) %
	Total Revenue	16.5%	611,654	781,661	(21.7) %	4,893,767	5,309,787	(7.8) %
LASHLEY	Net Taxable Sales	1.9%	1,856,482	1,891,905	(1.9) %	13,117,152	15,712,394	(16.5) %
	Total Revenue	1.8%	65,341	68,868	(5.1) %	457,815	492,747	(7.1) %
NORTH HOVER	Net Taxable Sales	2.6%	2,592,608	2,409,163	7.6 %	19,983,041	20,964,864	(4.7) %
	Total Revenue	2.4%	89,280	77,125	15.8 %	659,361	714,711	(7.7) %
FRANCIS	Net Taxable Sales	0.6%	556,780	697,064	(20.1) %	4,371,937	5,185,253	(15.7) %
	Total Revenue	0.5%	18,681	22,609	(17.4) %	143,661	171,093	(16.0) %
ALL OTHERS	Net Taxable Sales	2.2%	2,196,527	2,033,564	8.0 %	16,870,005	15,535,798	8.6 %
	Total Revenue	2.3%	83,754	78,129	7.2 %	847,245	662,711	27.8 %
OUT OF TOWN	Net Taxable Sales	15.8%	15,497,083	14,601,473	6.1 %	155,421,096	142,593,154	9.0 %
	Total Revenue	14.5%	537,401	505,654	6.3 %	5,389,343	4,975,584	8.3 %
MISCELLANEOUS	Net Taxable Sales	0.2%	242,594	109,348	121.9 %	1,539,598	1,654,404	(6.9) %
	Total Revenue	0.2%	8,192	5,054	62.1 %	64,901	57,844	12.2 %
CITY, BLDR CO	Net Taxable Sales	4.7%	4,646,876	4,222,430	10.1 %	28,889,196	27,166,811	6.3 %
	Total Revenue	12.9%	478,473	421,715	13.5 %	3,160,949	3,062,506	3.2 %
SW BUSINESS	Net Taxable Sales	3.1%	3,026,983	3,026,765	0.0 %	24,093,838	20,021,320	20.3 %
	Total Revenue	5.4%	200,862	202,280	(0.7) %	2,300,596	1,634,623	40.7 %
AIRPORT ROAD	Net Taxable Sales	0.3%	268,446	184,089	45.8 %	2,081,683	1,764,444	18.0 %
	Total Revenue	0.2%	9,170	5,923	54.8 %	67,249	58,927	14.1 %
PACE	Net Taxable Sales	8.1%	7,973,950	3,490,651	128.4 %	56,876,616	28,872,523	97.0 %
	Total Revenue	7.1%	262,052	115,021	127.8 %	1,870,588	948,350	97.2 %
HARVEST JUNCTION	Net Taxable Sales	7.3%	7,170,188	6,833,577	4.9 %	57,744,619	54,145,788	6.6 %
	Total Revenue	6.4%	235,955	230,160	2.5 %	1,913,595	1,787,914	7.0 %
TOTALS	Net Taxable Sales	100.0%	98,195,215	96,282,286	2.0 %	788,138,142	751,894,233	4.8 %
	Total Revenue	100.0%	3,714,194	3,664,510	1.4 %	30,381,456	28,503,615	6.6 %

NORTH MAIN	N Business between TERRY and EMERY from HWY 66 to 17TH AVE.
CENTRAL MAIN	C Business between TERRY and EMERY from 17TH AVE. to LONGS PEAK AVE.
DOWNTOWN	D Business between TERRY and EMERY from LONGS PEAK AVE. to a half block South of 1ST Ave. and between EMERY and MARTIN from 4TH AVE. to one block South of 1ST. AVE.
SOUTH MAIN	S Business between TERRY and EMERY from South of 1ST AVE. to PIKE ROAD, except business with a KEN PRATT BOULEVARD address.
KEN PRATT BOULEVARD	F Business on KEN PRATT BOULEVARD from MAIN STREET to SUNSET plus Business triangulated by NELSON ROAD to SUNSET and BURLINGTON NORTHERN RIGHT OF WAY, and business on PRATT PARKWAY from 1ST to KEN PRATT BOULEVARD.
TWIN PEAKS MALL	T Business on the TWIN PEAKS MALL Complex.
TW PKS SQ EXTENDED	P Business generally South of Rogers Road, West of SOUTH SUNSET STREET, East of DRY CREEK DRIVE, North of BURLINGTON NORTHERN RIGHT OF WAY, excluding TWIN PEAKS MALL.
LASHLEY	L Business on LASHLEY from 9TH AVE. to ROGERS ROAD, plus all of WEAVER BUSINESS PARK and business on 9TH AVE. from EMERY to LASHLEY.
NORTH HOVER	H Business on HOVER ST between HWY 66 and MOUNTAIN VIEW AVE.
FRANCIS	R Business on FRANCIS ST. between 11TH AVE. and 17TH AVE.
ALL OTHERS	All other licensed business within the City limits of Longmont.
OUT OF TOWN	All out of town Business licensed to collect Longmont taxes.
MISCELLANEOUS	Non-licensed and Temporary Business.
CITY, BLDR CO	City Utilities and Building Permits, as well as Boulder County Motor Vehicle.
SW BUSINESS	W Business generally located North of LEFTHAND CREEK, East of BURLINGTON NORTHERN RIGHT OF WAY, West of SOUTH BOWEN and South of OLD DRY CREEK. Also South of NELSON ROAD, East of CLOVER CREEK DRIVE, West and North of BURLINGTON NORTHERN RIGHT OF WAY.
AIRPORT ROAD	Z Business generally located on AIRPORT ROAD North of PIKE ROAD, South of NELSON ROAD.
PACE STREET	K Business generally located on and east of PACE STREET and South of HIGHWAY 66.
HARVEST JUNCTION	J Businesses generally located on KEN PRATT BOULEVARD East of MAIN STREET and West of LEFTHAND CREEK.



LODGERS TAX
August
2011

	2011 MONTHLY	PERCENT CHANGE	2010 MONTHLY	2011 YTD	PERCENT CHANGE	2010 YTD
January	14,956	(10.1) %	16,641	14,956	(10.1) %	16,641
February	17,812	(3.2) %	18,392	32,767	(6.5) %	35,033
March	17,042	(12.9) %	19,555	49,810	(8.8) %	54,588
April	19,122	(9.7) %	21,176	68,932	(9.0) %	75,764
May	26,473	2.3 %	25,870	95,405	(6.1) %	101,634
June	24,224	(10.5) %	27,077	119,630	(7.1) %	128,711
July	32,177	(26.0) %	43,506	151,807	(11.9) %	172,216
August	30,325	8.3 %	27,998	182,132	(9.0) %	200,214
September		0.0 %			0.0 %	
October		0.0 %			0.0 %	
November		0.0 %			0.0 %	
December		0.0 %			0.0 %	
Total	\$ 182,132	(9.0) %	\$ 200,214			